

Article - Tax - Property

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§5–101.

(a) For property tax purposes, the owner of a life estate, or other particular freehold estate, or term of years perpetually renewable in property is deemed the owner of the property and is liable for property tax on the property.

(b) (1) In this subsection, “person in possession or control of property” includes a lessee, custodian, consignee, or bailee.

(2) Except as provided in paragraph (3) of this subsection, for property tax purposes, the Department may determine by regulation if a person in possession or control of property is to be deemed the owner of the property by the Department.

(3) If a person in possession or control of property is deemed the owner under the Department’s regulations and if the property is assessed separately from other property of the person, a collector may collect property tax from:

(i) the owner of the property; or

(ii) the person who is deemed the owner of the property.

(c) Except as provided by agreement, a person who is deemed the owner of property and who pays property tax:

(1) has a right to indemnity from the owner for the tax paid; and

(2) for tangible personal property, has a lien on the property for property tax while the property is in the possession or control of the person.

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